

107TH CONGRESS
2D SESSION

H. R. 4001

To amend the Internal Revenue Code of 1986 to decrease the floor for the deduction for medical care to two percent of adjusted gross income.

IN THE HOUSE OF REPRESENTATIVES

MARCH 19, 2002

Mr. CRANE (for himself, Mr. SAM JOHNSON of Texas, and Mr. SESSIONS) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to decrease the floor for the deduction for medical care to two percent of adjusted gross income.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Medical Cost Deduc-
5 tion Act of 2002”.

1 **SECTION 2. FLOOR FOR DEDUCTION FOR MEDICAL EX-**
2 **PENSES DECREASED TO 2 PERCENT OF AD-**
3 **JUSTED GROSS INCOME.**

4 (a) IN GENERAL.—Subsection (a) of section 213 of
5 the Internal Revenue Code of 1986 (relating to allowance
6 of deduction) is amended by striking “7.5 percent” and
7 inserting “2 percent”.

8 (b) CONFORMING AMENDMENT.—Section 56(b)(1) of
9 such Code is amended by striking subparagraph (B) and
10 redesignating subparagraphs (C) through (F) as subpara-
11 graphs (B) through (E), respectively.

12 (c) EFFECTIVE DATE.—The amendment made by
13 this section shall apply to taxable years beginning after
14 December 31, 2002.

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